D

App F IX-4

Previous References 1933-34 (ML)

File No 60-33

Serial Nos. 96, 105
124, 132

Later References
ML 75-35 (6, 12, 13--37)
" 68-36 88 272-3
" 37-37 (1 of 13)
ML 73-37-88, 144, 145

GENERAL AND REVENUE SECRETARIAT.

Serial Nos 4

Part B for ~~October~~ November 34

SUBJECT

Levy of octroi duty on Tobacco & some other articles in the Davangere Mcty Sanctions the ——

to Dy Chief Accts & Comptr

BDL 2902-38, 19-10-34

WD 01965—GPB—15,000—7-7-34

VR 19/11/34

Levy of octroi duty on certain articles in Davanagere Municipality

L 4962

General and Revenue Secretariat | Judl File No 60 of 1933 | [App F III—2

Serial No 96

Letter no E. J 207 | dated 13/4/34 from the President Town Mnl Davanagere, forwarding for sanction copy of the resolution of the Mnl to levy octroi on Tobacco, Sugar including Sugar candy, Cocoanuts, Dry Cocoanuts.

The formalities required under the Town municipalities Rgn are reported to have been observed and the copy of the notice publishing the proposal calling for objections and the objections, of the Mnl, approving the bylaws, after considering the objections have been enclosed

2 Two objections petitions have been filed in regard to the proposals, and the same have been enclosed with the records. It is not stated how these have been disposed of

3 It is stated in the Presents' letter that the bylaws provide for the levy of octroi on piece goods and other textile fabrics and manufactured articles of clothing and dress and this is permissible under the Town municipalities Rgn 1933 (vide Schedule II of Rule 61 of the Rgn). cl VI of

4 It is stated that the bylaws will have to be brought into effect before the close of the official year

Submitted for orders

23 215 As the rate of duty in the case of Octroi is in accordance with the Schedule in the Regulation?

NOTE—Contn. Sheet

WD 0434—GPB—15 000—12-10-33

MM 9/5

2

L 4962

File No 60 of 193 ⇒ | General and Revenue Secretariat

Serial No

The rate fixed for tobacco, according to the schedule is Rs 4 per maund of 960 tolas. As regards the other articles the rate proposed is much less than what has been prescribed under the Act.

83 8/5/34 AM

The duty proposed in the case of tobacco – raw or finished in any form – is 0-1-0 for one rupee worth of the stuff. The maximum rate of duty prescribed in the Repealed is Rs 4 per maund of 960 tolas, and it is not known if the proposed rate which is on the basis of value will be within the said maximum. Further, as the Cigars, Cigarettes &c come within the expression 'finished products', the proposed rate maybe found to be excessive by the people, if the duty is to be computed according to the value of the article.

It seems therefore that the rate of duty should be prescribed on the basis of the weight of the stuff imported and not on the money value thereof as proposed. If so, the suggestion maybe made to the Hon'ble President for revision of the rate accordingly.

This will be found difficult to realise in regard to [illegible]

10. Dev Secy) AM 10/5

Govt may sanction the levy at 0-1-0 per Rupee value subject to a maximum of Rs 4 per maund.

Secy Member (W) We agree. We are not certain what the

10 MAY 1934

OFFICE OF SECOND MEMBER OF COUNCIL.

30 MAY 1934

10 [illegible]

AM 30/5

4962/630

Serial No

rate will work up to in weight so as to see that it does not exceed the maximum

1/12
31/5
MW
21/5
AKR 1/6

(2) Submitted with a draft for approval
BB 1 6 34 AM

(3) Issue stm 1/6

105 Memo No 8719 of 6/6/34 of Controller Coales for information as to how the rate imposed on the levies on tobacco works and in weights

TYPING SECTION, 2 JUN 1934 GEN & REV SECTT

124 Letter no. AG-C. 1916/33-34 dated 9/8/34 from the Dy Commr Chittaldrug district forwarding a copy give report received from the Divisional Medl Dafenagar in the matter.

From the President's report it is seen that the rate of octroi on tobacco works up to 5 annas per maund and on finished products Rs 3-12-0 per maund. Which is less than the maximum prescribed under the Notfn.

Submitted with reference below 11

OFFICE OF THE SECOND MEMBER OF COUNCIL 13 SEPT 1934 No 1976

1/9/34. MW 10/9 (II Member) stm 13/9

May be read

(Draft please stm 25/9 MW 26/9

NOTE—Contn Sheet

WD 0434—GPB—15 000—12-10-34

L630 630

File No 60 of 1933

General and Revenue Secretariat

Serial No

1) Submitted with a draft G.O. for approval

sd/- 27/11/39

2) What about the duty on piece goods &c? Should not the draft include this also?

The President's letter dt 13-4-34 asked for sanction to the bylaws published, as modified in accordance with the resolution of the Mill dt 22-3-34. Do this necessary bylaws exist already in the Mcp? Do not

sd/- 27/11

3) From the President's letter it is seen, that sanction has been asked for the bylaws as modified in accordance with the resolution quite rightly. The resolution quite well shows that there is no change in regard to the levy of octroi on piece-goods. Since octroi is being levied on piecegoods. the mill shows have framed bylaws in this matter, and the present proposal can only be a modification quite schedule, so as to include some more items. But the enquiry notice published shows that the bylaws have been framed under Sec 48 (K) quite rightly VIII of 1933. Which means that the mill appears to have been framed afresh now, in which case sanction to the bylaws appear necessary

sd/- 27/11/39

4) Please enquire

sd/- 29/11

explained & file is handed over

sd/- 1/12

5) Sanction to the bylaws do not appear necessary - but the levy of octroi on the several items recommended has to be sanctioned. Draft

635 L 630

E

Serial No

has been added to make up. It is doubtful whether octroi could be levied on manufactured articles of dress.

A

1/10/34 MW 1/10/34 Revd. Legal opinion has been obtained some time ago in another case to the effect that the octroi cannot be levied on such articles. The connected file may be perused.

Am 8/10

Re A, Please see class VI of schedule II of the Town Duties Regn. which permits the levy of octroi on manufactured articles of clothing & dress also.

Madras to make good

Dy Secy)

Am 8/10

MW 10/10

Issue

Am 10/10

132 The Dy Comm., Chitaldrug & Comptroller to Govt

Do L 2902-3 dated 19-10-34

Sanctions the resolution with certain observations

J

B. 1/XI/34

TYPE SECTION 2084 GENL & REV

NOTE—Contn Sheet

W D 01955—GPP—22 500—12-6 34

File No of 193

G

F

P168 4962 6

No ET 207

Encl

OFFICE OF THE PRESIDENT, TOWN MUNICIPAL COUNCIL,

DAVANGERE, *Dated* April 10, 1934.

Mi 60-33-96 13

APR 15 1934 No. 7673

GEN & REV SECT 27 APR 1934

26 APR 1934

FROM THE PRESIDENT
Town Municipal Council,
Davangere

To Development.

The ~~General~~ Secretary to the Government of
His Highness the Maharaja of Mysore,
BANGALORE.

Through

The Deputy Commissioner,
Chitaldrug District,
CHITALDRUG.

SIR

I have the honour to state that it was in the considerati of the Municipal Council for some time past to increase the resource of this Municipality in view of the heavy outlay requiring for the proposed improvements of the town viz. tarring of roads, improving water supply etc. Octroi is being levied only on cloth till recentl at 2% advelorem. Even this rate has been reduced to Rs. 1-9-0 in the new Town Municipalities Regulation. The Municipal Council therefore unanimously resolved at their meeting held on 15-7-1933 to levy - octroi on the following articles viz. tobacco, sugar including sugar candy, coccoanut and dry coccoanut at the rates noted in the margin.

1. Tobacco raw and finished products in any form.	Rates. Re.0-1-0 per rupee of value	At their meeting held on 16-8-1933 the Counci
2. Sugar including sugar candy.	" 0-2-0 per md. of 24 Lbs	
3. Coccoanut	" 0-0-1 per coccoanut.	
4. Dry coccoanut	" 0-2-0 per md. of 24 Lbs.	

passed the bye-laws in this behalf and resolved that they may be published and objections called for. Accordingly the bye-laws were published both in English and Kannada in the Mysore Gazette in 3 successive issues commencing from 18-1-1934 and objections called for. Printed copies of the notification in English and in Kannada were also published in the Taluk office, Town Municipal Office, Octroi Office, ~~Octroi Office~~, Sub-Registrar's Office and Munsiff's Court in addition to their publication in the Town. No objections were received within the prescribed time of one month from the date

late of their first publication in the [redacted] 18-1-1934. Two objection petitions received however arter the prescribed period one from the merchants of Davangere on 21-2-34 and the other from the Davangere Trades Association on 24-2-34 are herewith enclosed. Both these objection petitions say that the trade of Davangere will suffer, as business will be diverted to other towns where octroi is not levied.

The subject was placed before the Municipal Council at their meeting held on 22-3-34 when it was resolved that the bye-laws be submitted to Government reducing the rates of tax to one half of the rates contained in the draft bye-laws on all the items except on cloth The draft bye-law also provides the levy of octroi on piece goods and other textile fabrics and manufactured articles of clothing and dress at Rs. 11-9-0 while at present it is being levied only on piece goods at 12½% advelorem

Copies of the resolutions of the Municipal Council, objections petitions referred to above and two copies of the bye-laws as they stand, when modified as per resolution of the Municipal Council dated 22-3-1934, are enclosed herewith for kind perusal

I therefore request you to kindly obtain and communicate the sanction of Government for the bye-laws at an early date as this will have to be brought into effect before the close of the official year.

I have the honour to be,
S I R,
Your most obedient servant

[redacted]
President,
Davangere Municipality.

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

General and Revenue Secretariat

No L 8719/2nd 60-33-10 Bangalore, Dated, 6-6-- -- 1934

From

M. Venkatanaranappa, Esq., B.A.,
Secretary to the Government of His Highness the Maharaja of Mysore,
Development Department

To

M. Seshadri, Esq., M.A.,
Deputy Commissioner, Chitaldrug District.

Sir

With reference to your letter No.Misc.1916/33-34 dated 15th April 1934 forwarding letter No.E.T.207/33-34 dated 13th April 1934 from the President, Town Municipal Council, Davangere, forwarding for sanction copy of the resolution of the municipal council to levy octroi on -- tobacco, sugar including sugar candy, cocoanuts and dry cocoanuts, I am directed to observe that the duty proposed in the case of tobacco raw or finished in any form is 0-0-6 for one rupee worth of the article, whereas the maximum rate of duty prescribed in Schedule II of the Town Municipalities Regulation 1933, is Rs.4 per maund of 960 tolas and it is not known if the proposed rate which is on the basis of money value will be within the said maximum. I am therefore to request you to state how the proposed rate will work up to in weight.

I have the honor to be,
Sir,
Your most obedient servant,

Secretary to Government,
Development Department.

9

SUBJECT

Diary No of letter replied to L4962

Section Mal
File No 60-33
Serial No 105
No L8719

EXHIBITION OFFICE
( )
the 192

To
The Deputy Commr
Chittaldrug Distt

Date of issue 6-6-34

Signed by Dr a S. R

Sir:-

With reference to your letter no. A6-C 1916/33-34 dated 15/4/34 forwarding letter no. E-T. 207/33-34 dated 13/4/34 from the President Town Municipal Dawanagere, forwarding for Sanction copy of the resolution of the said to levy octroi on tobacco Sugar including sugar candy, Cocoanuts and dry cocoanuts I am directed to observe that

List of enclosures

Copied by

Examined by

over P.T.O.

10/

a duty prescribed in the case of
basic raw or finished in any form
x
or for any unspecified article,
(Vide resolution of even date)
bivers the maximum rate of duty
prescribed in Schedule II of
the Tariff Act
for 1932 i.e Rs 4 per ton of 2240 lbs
as it is our intention, the proposed
rate which is on the basis of Value
and not weight
will be within the said maximum
I am therefore to request you to
state that the proposed rate
will work up to in weight.

I have etc

for Secy to Govt
of India

Appendix F G—1]

SUBJECT

Diary No of letter replied to ...

General and Revenue Secretariat

( )

the *193*

Date of issue 3/9/34

Signed by

List of enclosures

Copied by

Examined by

Section

File No.

Serial No

No: D-1275/

To

The Govt Ad

Sir,

I am directed to request that the file relating to the claim for refund of the excess amount of octroi paid by one Mr. Ambaker Rangappa resident of Davangere, sent with this office W.O. no. 15 d 28/7/34, may kindly be returned with your opinion regarding at a very early date, as the D C circularly is pressing Govt for orders in the matter.

I have etc

for Secy

31/8

12 52 630 11

Tel Address —Depcom
CHITALDRUG

In reply please refer
No AD.J.1916/33-34
Enclosures

OFFICE OF THE DEPUTY COMMISSIONER,
CHITALDRUG DISTRICT

Dated, Chitaldrug 8th August 1934 193

Ml 60-33-124

FROM

H. Sundara Rajiengar Esquire B.A.,
The Deputy Commissioner,
Chitaldrug District

DEPUTY COMMISSIONER'S OFFICE
13 AUG 1934
CHITALDRUG

To

Venkatanaranappa Esq B.A.,
Development Secretary to Government,
B A N G A L O R E.

4962/1

Sir,

With reference to your letter No.L.8719/Ml.60-33-10 dated 6th June 1934 enquiring whether the rates of octroi duty proposed to be levied on tobacco, sugar, cocoanuts and dry cocoanuts will be within the maximum limit prescribed in Schedule II of the Town Municipalities Regulation 1933 etc., I have the honor to forwarherewith a copy of report received from the President in the matte In the circumstances detailed therein I request that sanction of Government may kindly be obtained to the proposal of the Municipal council.

I have the honor to be,
S I R,
Your most obedient servant,

For Deputy Commissioner

The connected file (D no 4962) has been linked with D 10) (Return of excess amount of octroi levied in the aforesaid area), which has been referred to the Law Section for opinion on 25-7-34. The return of the same may be awaited. If appd, the Law Section will be reminded

To
Law Sec with compts (Mutthu)
for kindly expediting matter

TYPING SECTION
4.30 pm
31 AUG. 1934
GENL & REV SECTN

Where is this?

This is case to be finished on 20th

An urgent R/ may issue

Issued no D 1105 & 3 9 36

Letter [redacted] No.T.37/34-35 -8-34 from the President, Town Municipal Council,

To the Deputy Commissioner, Chitaldrug District.

With reference to your memo No.A6.C.1916 of 33-34 dated 11-7-34 forwarding a copy of letter No.L.8719 M1 60-33-105 dated 6-6-34 from the Devalopmer Secretary to Government re the duty proposed to be levied on tobacco &c., in the Municipality I have the honor to state that the case of tobacco &c., in the Municipality I have the honor to state that the value of a maund of go tobacco is Rs 10 according to enquiries made in the local market. The rate of octroi proposed is 6 pies per rupee advalorem. As such the rate proposed octroi proposed is 6 pies per rupee advalorem. Finished products such as the best cigarette works up to 5 annas per maund. At 6 pies per rupee this works up to Rs 3-12-0 per maund cost Rs 120 per maund. Finished products such as the best cigarette the maximum rate fixed under schedule II (Sec:61 01: iv, and v) is Rs 4 per maund.

As the rates proposed are within the maximum of 960 tolas under the Re and as advalorem rates are proposed in order to facilitate collection on different varieties, I request that sanction of Govt may kindly be obtained t the proposed byelaws. All the legal formalities to introduce the byelaws hav been regularly followed.

"C O P Y."

For Deputy Commissioner.

G R S App F VI—G 2]

SUBJECT

14

Diary No of letter replied to L 630

Section Rul

File No 64-33

Serial No. 152

General and Revenue Secretariat

( )

the *193*

Proceedings of the Government of His Highness the Maharaja of Mysore

Date of issue 19/10/ 1934

Signed by Mr A Seetha Rao

Read— Correspondence ending with letter no A6 C 1916/33-34 dated 9th Aug 1934 from the Deputy Commr Chikmaglur district forwarding for sanction copy of the resolution of the Davangere Municipal Council levying octroi duty on the following articles at rates noted against each.

May this be—

(i) printed ?

(ii) treated as a standing order ?

(iii) published in the Gazette, English part ?

(iv) translated ?

(v) placed at the disposal of the press ?

(vi) published in the Gazette, kannada part ?

Order thereon—No

Tobacco raw and

i) finished products in any form — 0-0-6 per rupee Value

ii) Sugar including Sugarcandy 0-1-0 per maund

iii) Cocoanuts. 0-0-½ per cocoanut

iv) Dry Cocoanut 0-1-0 per maund

v) Piecegoods cotton textile fabrics and manufactured articles of cotton 2½ per cent ad valorem

Sanctioned L 2902-5 of 19/10

2. It is presumed that byelaws already exist in the register for levy of octroi and that what is now proposed is the alteration of the rates put on the articles referred to

by [illegible] Secy to Govt Revenue

taloring with records

[illegible]

List of Enclosure

Copied by

Examined by

WD 0254—GPB—10 000—22-8-32

PROCEEDINGS OF THE GOVERNMENT OF HIS HIGHNESS
THE MAHARAJA OF MYSORE

Read –

Correspondence ending with letter No.Ag.C. 1916/33-34 dated 9th August 1934 from the Deputy Commissioner, Chitaldrug District, forwarding for sanction copy of the resolution of the Davangere Municipal Council to levy octroi duty on the following articles at rates noted against each.

(i)	Tobacco raw and finished products in any form	..0-0-6 pies per rupee value
(ii)	Sugar including sugarcandy	..0-1-0 per maund of 24 lbs.
(iii)	Cocoanuts.	..0-0-½ pie per cocoanut
(iv)	Dry cocoanut	..0-1-0 per maund of 24 lbs.
(v)	Piece goods and other textile fabrics and manufactured articles of clothing and dress.	..0-0-3 pies ad valorem.

....

Order No. L 2902-3/Mul 60-33-13 Dated Bangalore 11th October 1934.

SANCTIONED.

2. It is presumed that bye-laws already exist in the Municipality for the levy of octroi and that what is now proposed is the alteration of the rates of duty on the articles referred to.

For Secretary to Government,
Development Department.

To

The Deputy Commissioner, Chitaldrug District with records.

The Comptroller to Government.

TJS.3